

01-126 Board of Tax Appeals

Agency Description

The mission of the Administrative Program of the Board of Tax Appeals is to resolve equitably, fairly, and expeditiously any disputes between the taxpayer and the Department of Revenue authorized by R.S. 47:1401 et seq., effective 1942. The Board of Tax Appeals believes in the State's right to collect all taxes to which it is entitled while at the same time protecting the taxpayer's right to an inexpensive, convenient, and fair judicial determination, all within the confines within the statutory authority.

The Board of Tax Appeals has only one program, Administrative. Therefore the goals of the Board of Tax Appeals are the same as those listed for the Administrative Program in the program description that follows.

The Board of Tax Appeals was created as an independent agency to provide an appeals board for taxpayers.

AGENCY BUDGET SUMMARY

	ACTUAL 2001-2002	ACT 13 2002-2003	EXISTING 2002-2003	CONTINUATION 2003-2004	RECOMMENDED 2003-2004	RECOMMENDED OVER/(UNDER) EXISTING
MEANS OF FINANCING:						
STATE GENERAL FUND (Direct)	\$231,435	\$232,444	\$232,444	\$259,260	\$243,403	\$10,959
STATE GENERAL FUND BY:						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-gen. Revenues	17,319	25,160	25,160	25,160	25,160	0
Statutory Dedications	0	2,895	2,895	0	0	(2,895)
Interim Emergency Board	0	0	0	0	0	0
FEDERAL FUNDS	0	0	0	0	0	0
TOTAL MEANS OF FINANCING	\$248,754	\$260,499	\$260,499	\$284,420	\$268,563	\$8,064
EXPENDITURES & REQUEST:						
Administrative	\$248,754	\$260,499	\$260,499	\$284,420	\$268,563	\$8,064
TOTAL EXPENDITURES AND REQUEST	\$248,754	\$260,499	\$260,499	\$284,420	\$268,563	\$8,064
AUTHORIZED FULL-TIME EQUIVALENTS: Classified	0	0	0	0	0	0
Unclassified	3	3	3	3	3	0
TOTAL	3	3	3	3	3	0